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ABSTRACT OF THE DISCLOSURE

A semiconductor device including a transistor having an SOI structure the operating speed of which is not affected is provided. A MOS transistor having the SOI structure is formed which satisfies $R \cdot C \cdot f < 1$ where C is a gate capacitance (F), R is a body resistance (Ω), f is a clock operating frequency (Hz), and $f \geq 500$ MHz.

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